



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2013

(in thousands)

State Taxes	October 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,012,992	\$607,427	\$2,405,565	\$29,313,788	\$5,332,838	\$23,980,950
Total Gross Collections	\$3,012,992	---	3,012,992	29,313,788	---	29,313,788
Less: Refunds and Minor Offsets	---	361,202	361,202	---	4,881,957	4,881,957
Less: State/City Offsets	---	246,225	246,225	---	450,881	450,881
Net Collections	---	---	2,405,565	---	---	23,980,950
User Taxes 1/	\$1,117,052	\$15,169	\$1,101,883	\$8,440,221	\$85,927	\$8,354,294
Sales & Use 2/	907,165	12,882	894,283	6,962,705	70,776	6,891,929
Motor Fuel	43,425	1,681	41,744	299,963	11,750	288,213
Cigarette/Tobacco Products 3/	133,642	343	133,299	906,965	2,462	904,503
Alcoholic Beverage	18,589	0	18,589	146,733	6	146,727
Highway/Fuel Use	14,214	263	13,951	84,596	933	83,663
Auto Rental	17	0	17	39,259	0	39,259
Business Taxes	\$268,016	\$76,106	\$191,910	\$3,967,872	\$502,921	\$3,464,951
Corporation Franchise	129,376	38,348	91,028	1,842,028	379,718	1,462,310
Corporation & Utilities 4/	2,942	30,380	-27,438	378,661	41,983	336,678
Banks	32,861	2,101	30,760	492,829	37,034	455,795
Insurance (Article 33)	6,078	1,406	4,672	523,547	20,814	502,733
Direct Writings	395	324	71	12,373	392	11,981
Petroleum 5/	96,364	3,547	92,817	718,434	22,980	695,454
Property Transfer Taxes 6/	\$293,382	\$5,249	\$288,133	\$1,347,149	\$44,904	\$1,302,245
Estate	203,371	5,236	198,135	835,993	44,458	791,535
Real Estate Transfer	90,009	13	89,996	511,277	446	510,831
Other Revenues	\$3,724	\$12	\$3,712	\$99,772	\$1,120	\$98,652
Pari-Mutuel (w/o Uncashed Tickets)	1,310	0	1,310	11,031	0	11,031
Hazardous Waste Assessments	431	6	425	1,931	6	1,925
Waste Tire Management and Recycling Fees	1,613	6	1,607	15,853	23	15,830
Returnable Container Deposits	281	0	281	70,197	1,090	69,107
Tax Return Preparer Registration Fees	2	0	2	23	1	22
Racing Admissions	2	0	2	330	0	330
Boxing and Wrestling Exhibitions	85	0	85	407	0	407
Total - State Taxes and Fees 1/, 6/	\$4,695,166	\$703,963	\$3,991,203	\$43,168,802	\$5,967,710	\$37,201,092

Local Taxes	October 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$29,131	\$10,494	\$18,637	\$462,124	\$47,414	\$414,710
M.T.A. Auto Rental	13	0	13	23,790	0	23,790
M.C.T. Mobility	105,009	3,134	101,875	668,630	13,456	655,174
M.C.T.D. Taxicab and Hail Vehicle Rides	19,877	2	19,875	62,123	11	62,112
New York City Alcoholic Beverage	1,970	0	1,970	14,731	0	14,731
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	864,871	54,712	810,159	6,517,254	856,249	5,661,005
Total Gross Collections	617,931	---	617,931	6,066,382	---	6,066,382
Less: Refunds and Minor Offsets	---	54,712	54,712	---	856,249	856,249
Plus: State/City Offsets	246,940	---	246,940	450,872	---	450,872
Sales & Use	1,130,202	14,010	1,116,192	8,638,716	74,759	8,563,957
Stock Transfer (to NYC; all eligible for rebate)	5	0	5	3,813,916	0	3,813,916
Yonkers Personal Income - Net (Adjusted)	2,043	159	1,884	27,539	4,640	22,899
Total Gross Collections	2,758	---	2,758	27,530	---	27,530
Less: Refunds and Minor Offsets	---	159	159	---	4,640	4,640
Plus: State/City Offsets	-715	---	-715	9	---	9
Total-Local Taxes	\$2,153,121	\$82,511	\$2,070,610	\$20,228,823	\$996,529	\$19,232,294
Total State & Local Taxes and Fees 1/	\$6,848,287	\$786,474	\$6,061,813	\$63,397,625	\$6,964,239	\$56,433,386

1/ Includes:

	October 2013	Fiscal Year 2013-14
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

2/ Includes tax on informational and entertainment services (900 numbers):

	October 2013	Fiscal Year 2013-14
	\$0	\$107

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

4/ Includes section 186-F public safety communications surcharge:

	October 2013	Fiscal Year 2013-14
	\$0	\$92,240

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

6/ Includes:

	October 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$1	-\$165
Gift (repealed 1/1/2000)	1	44

MONTHLY COMPARISON OF NET COLLECTIONS

October 2013

(in thousands)

State Taxes	Net Collections		Difference	
	October 2012	October 2013	Amount	Percent
Personal Income Tax 1/	\$2,551,841	\$2,405,565	-\$146,276	-5.7
User Taxes 2/	\$1,063,991	\$1,101,883	\$37,892	3.6
Sales and Use 3/	849,824	894,283	44,459	5.2
Motor Fuel	38,013	41,744	3,731	9.8
Cigarette/Tobacco Products 1/	142,856	133,299	-9,557	-6.7
Alcoholic Beverage	17,451	18,589	1,138	6.5
Highway/Fuel Use 1/	15,821	13,951	-1,870	-11.8
Auto Rental	26	17	-9	-34.6
Business Taxes	\$240,800	\$191,910	-\$48,890	-20.3
Corporation Franchise	107,941	91,028	-16,913	-15.7
Corporation & Utilities 1/	-1,162	-27,438	-26,276	-2,261.3
Banks	47,411	30,760	-16,651	-35.1
Insurance (Article 33)	-1,553	4,672	6,225	400.8
Direct Writings	173	71	-102	-59.0
Petroleum 1/, 4/	87,990	92,817	4,827	5.5
Property Transfer Taxes 5/	\$180,861	\$288,133	\$107,272	59.3
Estate	118,375	198,135	79,760	67.4
Real Estate Transfer	61,914	89,996	28,082	45.4
Other Revenues	\$5,778	\$3,712	-\$2,066	-35.8
Pari-Mutuel	1,246	1,310	64	5.1
Hazardous Waste Assessments	446	425	-21	-4.7
Waste Tire Management and Recycling Fees	2,413	1,607	-806	-33.4
Returnable Container Deposits	1,655	281	-1,374	-83.0
Tax Return Preparer Registration Fees	-3	2	5	166.7
Racing Admissions	1	2	1	100.0
Boxing and Wrestling Exhibitions	20	85	65	325.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$4,043,271</b>	<b>\$3,991,203</b>	<b>-\$52,068</b>	<b>-1.3</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2012	October 2013	Amount	Percent
Withholding	\$2,429,949	\$2,413,487	-\$16,462	-0.7
Estimated Tax	125,869	143,055	17,186	13.7
Final Payments	325,469	362,854	37,385	11.5
Delinquencies	62,235	92,880	30,645	49.2
Limited Liability Company Fees	241	716	475	197.1
Total Gross Collections	\$2,943,763	\$3,012,992	\$69,229	2.4
Refunds/Minor Offsets	260,108	361,202	101,094	38.9
State/City Offsets	131,814	246,225	114,411	86.8
Net Collections	\$2,551,841	\$2,405,565	-\$146,276	-5.7
Other Component Detail				
Cigarette/Tobacco Products	\$142,855	\$133,300	-\$9,555	-6.7
Cigarette	133,289	123,694	-9,595	-7.2
Tobacco Products	8,916	8,824	-92	-1.0
Retailer Licenses	649	781	132	20.3
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$15,821	\$13,951	-\$1,870	-11.8
Highway Use	11,698	10,875	-823	-7.0
Truck Mileage	10,028	10,547	519	5.2
Permits	1,670	328	-1,342	-80.4
Fuel Use	4,123	3,076	-1,047	-25.4
Article 21	0	0	0	NA
Article 21A IFTA	4,115	3,066	-1,049	-25.5
IFTA Decal Fees & Trip Permits	8	10	2	25.0
Corporation & Utilities 6/	-\$1,162	-\$27,438	-\$26,276	-2,261.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-3,270	-800	2,470	75.5
Utilities (sections 186-A, A&E & PSC)	2,106	-26,638	-28,744	-1,364.9
Public Safety Communications Surcharge (\$186-F)	2	0	-2	-100.0
Petroleum	\$87,990	\$92,817	\$4,827	5.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	87,990	92,817	4,827	5.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	October 2012	October 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$21,500	\$18,637	-\$2,863	-13.3
M.T.A. Auto Rental	12	13	1	8.3
M.C.T. Mobility	97,612	101,875	4,263	4.4
M.C.T.D. Taxicab and Hail Vehicle Rides	19,823	19,875	52	0.3
New York City Alcoholic Beverage	2,438	1,970	-468	-19.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	702,724	810,159	107,435	15.3
Sales & Use	1,067,951	1,116,192	48,241	4.5
Stock Transfer (to NYC; all rebatable)	16	5	-11	-68.8
Yonkers Personal Income	3,515	1,884	-1,631	-46.4
Total-Local Taxes	\$1,915,591	\$2,070,610	\$155,019	8.1
Total State & Local Taxes and Fees	\$5,958,862	\$6,061,813	\$102,951	1.7

2/ Includes:

	October 2012	October 2013
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

3/ Includes tax on informational and entertainment services (900) numbers:

	October 2012	October 2013
	\$0	\$0

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	October 2012	October 2013
Real Property Gains (repealed 6/15/1996)	\$4	\$1
Gift (repealed 1/1/2000)	568	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 2013

(in thousands)

State Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Personal Income Tax 1/	\$40,226,715	\$42,543,100	\$21,919,494	\$23,980,950	\$2,061,456	9.4
User Taxes 2/	\$13,848,763	\$14,256,900	\$8,034,162	\$8,354,294	\$320,132	4.0
Sales and Use 3/	11,346,314	11,803,900	6,519,011	6,891,929	372,918	5.7
Motor Fuel	492,464	500,000	285,871	288,213	2,342	0.8
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	964,609	904,503	-60,106	-6.2
Alcoholic Beverage	246,240	251,000	143,659	146,727	3,068	2.1
Highway/Fuel Use 1/	145,008	140,000	84,724	83,663	-1,061	-1.3
Auto Rental	68,148	71,000	36,288	39,259	2,971	8.2
Business Taxes	\$7,579,202	\$7,755,500	\$3,391,049	\$3,464,951	\$73,902	2.2
Corporation Franchise	2,623,683	2,934,000	1,211,102	1,462,310	251,208	20.7
Corporation & Utilities 1/	946,661	865,500	389,618	336,678	-52,940	-13.6
Banks	1,596,889	1,420,000	612,802	455,795	-157,007	-25.6
Insurance (Article 33)	1,257,144	1,346,000	508,140	502,733	-5,407	-1.1
Direct Writings	15,100	- - -	10,627	11,981	1,354	12.7
Petroleum 1/, 4/	1,139,725	1,190,000	658,760	695,454	36,694	5.6
Property Transfer Taxes 5/	\$1,771,427	\$1,796,800	\$1,078,240	\$1,302,245	\$224,005	20.8
Estate	1,014,029	1,056,800	646,422	791,535	145,113	22.4
Real Estate Transfer	756,355	740,000	430,969	510,831	79,862	18.5
Other Revenues	\$161,813	\$162,300	\$98,325	\$98,652	\$327	0.3
Pari-Mutuel	17,417	18,200	11,937	11,031	-906	-7.6
Hazardous Waste Assessments	2,628	2,600	1,886	1,925	39	2.1
Waste Tire Management and Recycling Fees	24,903	24,900	14,536	15,830	1,294	8.9
Returnable Container Deposits	114,232	114,200	69,388	69,107	-281	-0.4
Tax Return Preparer Registration Fees	1,604	1,600	39	22	-17	-43.6
Racing Admissions	371	400	351	330	-21	-6.0
Boxing and Wrestling Exhibitions	658	400	188	407	219	116.5
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$63,587,920</b>	<b>\$66,514,600</b>	<b>\$34,521,270</b>	<b>\$37,201,092</b>	<b>\$2,679,822</b>	<b>7.8</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$31,957,653	\$33,166,000	\$16,042,682	\$16,509,126	\$466,444	2.9
Estimated Tax	12,192,942	13,837,000	7,765,557	10,038,101	2,272,544	29.3
Final Payments	2,076,547	2,186,000	1,911,995	2,101,061	189,066	9.9
Delinquencies	1,143,818	1,232,000	662,554	659,433	-3,121	-0.5
Limited Liability Company Fees	71,690	- - -	4,324	6,067	1,743	40.3
Total Gross Collections	\$47,442,650	\$50,421,000	\$26,387,112	\$29,313,788	\$2,926,676	11.1
Refunds/Minor Offsets	6,906,922	7,454,900	4,251,836	4,881,957	630,121	14.8
State/City Offsets	309,013	423,000	215,782	450,881	235,099	109.0
Net Collections	\$40,226,715	\$42,543,100	\$21,919,494	\$23,980,950	\$2,061,456	9.4
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$964,608	\$904,503	-\$60,105	-6.2
Cigarette	1,451,763	NA	904,359	842,099	-62,260	-6.9
Tobacco Products	91,256	NA	54,357	56,938	2,581	4.7
Retailer Licenses	7,557	NA	5,887	5,462	-425	-7.2
Vending Machine Stickers	13	NA	5	4	-1	-20.0
Highway/Fuel Use	\$145,008	\$140,000	\$84,724	\$83,663	-\$1,061	-1.3
Highway Use	113,138	NA	64,824	64,991	167	0.3
Truck Mileage	98,111	NA	60,909	61,251	342	0.6
Permits	15,027	NA	3,915	3,740	-175	-4.5
Fuel Use	31,870	NA	19,900	18,672	-1,228	-6.2
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	19,822	18,583	-1,239	-6.3
IFTA Decal Fees & Trip Permits	470	NA	78	89	11	14.1
Corporation & Utilities 6/	\$946,661	\$865,500	\$389,618	\$336,678	-\$52,940	-13.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	46,850	34,266	-12,584	-26.9
Utilities (sections 186-A, A&E & PSC)	627,917	NA	245,924	210,172	-35,752	-14.5
Public Safety Communications Surcharge (§186-F)	187,550	NA	96,844	92,240	-4,604	-4.8
Petroleum	\$1,139,725	\$1,190,000	\$658,760	\$695,454	\$36,694	5.6
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,139,722	NA	658,758	695,453	36,695	5.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	2	1	-1	-50.0

(in thousands)

Local Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	0
M.T.A. Corporate Surcharge	\$997,951	---	\$424,372	\$414,710	-\$9,662	-2.3
M.T.A. Auto Rental	41,444	---	21,690	23,790	2,100	9.7
M.C.T. Mobility	1,227,297	---	668,330	655,174	-13,156	-2.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,946	---	62,977	62,112	-865	-1.4
New York City Alcoholic Beverage	24,962	---	14,970	14,731	-239	-1.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	4,657,696	5,661,005	1,003,309	21.5
Sales & Use	14,237,157	---	8,102,370	8,563,957	461,587	5.7
Stock Transfer (to NYC; all rebatable)	12,052,026	---	6,579,227	3,813,916	-2,765,311	-42.0
Yonkers Personal Income	40,461	---	24,181	22,899	-1,282	-5.3
Total-Local Taxes	\$37,231,714	---	\$20,555,813	\$19,232,294	-\$1,323,519	-6.4
Total State & Local Taxes and Fees	\$100,819,634	---	\$55,077,083	\$56,433,386	\$1,356,303	2.5

2/ Includes:

	2012-2013	2013-2014
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

3/ Includes tax on informational and entertainment services (900) numbers:

	2012-2013	2013-2014
	\$129	\$107

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	2012-2013	2013-2014
Real Property Gains (repealed 6/15/1996)	\$28	-\$165
Gift (repealed 1/1/2000)	821	44

6/ From the Enacted Executive Budget, April 2013. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes. Real Property Gains and Gift included in Property Transfer Taxes.